IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO.2 OF 2002

The Commissioner of Income-tax,
Central-II, Mumbai Appellant

vs.

M/s. Parle Biscuits Limited, Mumbai Respondent

Ms. S. V. Bharucha i/b. Mr. H. D. Rathod for the appellant.

Mr. F. B. Andhyarujina i/b. Ms. R. M. Sidhwa for the respondent.

CORAM : R.M. LODHA &
J. P. DEVADHAR,JJ.

Date : 12h August 2004

P.C.:

Heard the learned counsel for the revenue.

2. It is not in dispute that the Tribunal followed the decision of this Court in the matter of Commissioner of Income-tax v. Antifriction Bearings Corporation Ltd., 246 ITR 295.

3. The Tribunal cannot be said to have committed any error of law.

4. No substantial question of law arises.

5. Appeal is dismissed in limine.

(R. M. LODHA, J.)

(J. P. DEVADHAR,J.)